

THE JOURNAL



OF THE PACIFIC COAST NUMISMATIC SOCIETY

NUMBER 10

JANUARY 1987

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PACIFIC COAST NUMISMATIC SOCIETY

Founded 1915

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THE JOURNAL IS A QUARTERLY PUBLICATION OF THE PCNS. A ONE-YEAR SUBSCRIPTION INCLUDING PCNS MEMBERSHIP IS \$7.50. SINGLE COPIES ARE \$2.00.

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PCNS CALENDAR OF COMING EVENTS

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JANUARY 28, 1987 - WEDNESDAY - 8:00 PM
TOPIC: COUNTERFEITS OF MACHIN'S MILLS
SPEAKER: CAROL M. FIESE

FEBRUARY 25, 1987 - WEDNESDAY - 8:00 PM
TOPIC: JEFFERSON NICKELS
SPEAKER: HERB MILES

MARCH 25, 1987 - WEDNESDAY - 8:00 PM
TOPIC: SOUVENIR CARDS
SPEAKER: KEN BARR

MONTHLY MEETINGS ARE HELD AT THE TELEPHONE MUSEUM, 1145 LARKIN STREET AT BUSH, SAN FRANCISCO. GUESTS ARE INVITED.

MESSAGE FROM THE PRESIDENT

by David F. Cieniewicz

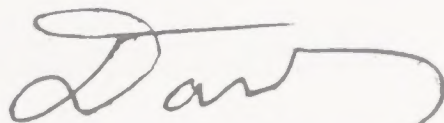
As the holiday season slips behind us, perhaps we have taken some time to reflect upon the past 12 months. What have we accomplished? Even more important, where will the next 12 months take us? Of course, quality time and thought should be given to family and careers, but what about our numismatic interests?

Have you ever given any thought to why you're so attracted to numismatics? Why do we travel great lengths, invest capital and risk being a victim of crime solely to acquire small metallic disks or strips of paper? Why? Over the years I have tried to answer the question numerous times and have heard other collectors attempt the same. Although the answers were usually of substance, they never seemed complete.

Reid Spencer* states that collecting is a "quest for permanence and completeness, a sublimation of two fundamental human needs". His article goes on to correlate the relationship between life's progression and collecting. In collecting, particularly coins, we strive to acquire certain pieces and to retard aging by proper handling and storage. We select a coin from a past era and marvel over its history. We entertain ourselves by asking who may have handled these numismatic treasures or what historic events they witnessed. The scope and volume of the collection, similar to life's experiences, are at the discretion of the individual.

Similarly, it's common to admire and envy a healthy senior citizen. Is this the same as admiring toning on an old coin? Can we say that health and toning are both indicators of permanence? Just as elderly people may be satisfied with accomplishments, numismatists may also find satisfaction with the completeness of their collection. Simply put, a collection is a reflection of a person's life and their quest for permanence and completion.

I would like to commend Reid Spencer for his article and suggest that we all take a few moments to ask ourselves why we collect coins. Really, why?



* "Collecting and Investing: A Fundamental Relationship", The Heritage Numismatic Journal, October/November 1986, Reid Spencer.

THE UNSUCCESSFUL HISTORY OF THE SALES TAX TOKEN IN CALIFORNIA

by Jerry F. Schimmel

A brief chapter in the American experiment with Sales Tax Tokens was actually written in California, although few may be aware of that fact. The most likely reason for this, of course, is that no tokens were ever issued, and the debate over their possible use took place more than fifty years ago, in 1933. However, it was an important story because of its earliness, and the California debate tended to set the stage for future experience with sales tax tokens in other states.

Earlier, in April of 1933, many Illinois merchants and their professional organizations issued sales tax tokens for local use, since the need for fractional cent coinage to avoid sales tax overcharge was important in their minds. It may be that the Illinois experiences influenced the views of California officials and merchants, since most of the issues involved in the debate were identical.

Methods Considered

The State Board of Equalization (SBE) of California was the body charged with administering the sales tax law. While it considered the possibility of such items as punch cards and tickets, in the main, three other ways were studied: revenue stamps, booklet coupons, and tokens. When the law first became effective, the SBE arranged with the Retail Merchants' Association to have a "breakdown system" which today is more commonly referred to as a "bracket system". This provided a way in which the sales taxes could be collected without recourse to a fractional cent coin. Taxes were collected as follows:

1 cent to 14 cents	-- no tax
15 cents to 59 cents	-- 1 cent tax
60 cents to \$1.05	-- 2 cents tax
\$1.06 to \$1.49	-- 3 cents tax, etc.

However, there were certain inherent problems in this procedure, especially in relation to the collection of tax on small purchases from 1 cent to 39 cents. The methods considered were addressed to this problem as were the tax token systems adopted in other states later.

Adhesive Revenue Stamps

Prior to the adoption of the law on August 1 and during discussions in legislative committee as to what should be included in the law, a Mr. W. D. Haedler of the Alliance of Retail Trade Associations urged the use of stamps. This proposal, later referred to as the Inman Amendment, was included in the final law

giving the SBE authority to issue revenue stamps as required. This system proposed that stamps be issued in as many denominations as needed and as low as the tax on a nickel, equal to 1/8-cent. A stamp would be issued for every multiple of 5 cents up through 35 cents. They would have been sold by the state to the merchant and then affixed on bills of sale, wrappings, or the article itself at the time of sale.

Booklet Coupons

Slightly different, but related, was a method whereby coupons would be issued in books of 200 for 25 cents and in denominations similar to the proposed stamp system. The merchant would take one of these in payment for the tax from the customer and remit the coupons and whatever other whole-cent tax amounts to the state. The consumer would have purchased the booklet already from a state office or local bank. Systems like this were later proposed for Michigan and Pennsylvania, but were likewise not adopted.



Fantasy Tax Token, commissioned by the author, incorporating the specifications of the SBE-appointed committee. Struck by Meyer & Wenthe, Chicago, in 1973.

Tokens

By far the most fully developed of these fractional-cent tax collection proposals was the one for "merchant money" as the SBE insisted it should be termed. After numerous representations from merchants, the SBE appointed a committee headed by Mr. R. P. Connelly, a Vice-President of the Emporium department store in San Francisco. In late September, the results of the committee's work were broadly announced in the newspapers, and the recommendation was to issue an octagonal aluminum token to be "between the sizes of the 5 cent and 25 cent coins". The obverse was to read "GOOD FOR TAX ON A FIVE CENT PURCHASE", and the reverse "NOT REDEEMABLE IN CASH OR TRADE".

The SBE required that the token not be regarded as a state responsibility and that it could have neither the state name nor seal showing, even though the SBE would advance funds and assist in its distribution. The merchants would be required to reimburse the state for any costs paid out. Mr. Connelly was eventually detailed to explore with the United States Mint or the

Treasury Department about having the tokens struck locally, and the committee predicted that ten to twenty million tokens would be in circulation by the end of September. By the end of the first week of October, and after much newspaper publicity had heralded their adoption, the proposal for the use of sales tax tokens in California was no longer a possibility.

Chronology of Events

- July 14 Joint committee of the state legislature approves a sales tax act for passage. Stamp system recommended.
- July 27 Legislature passes the Retail Sales Act of 1933 with a 2½% sales tax on merchants' gross receipts only four days prior to its taking effect.
- August 1 The new sales tax goes into effect, and the new state Sales Tax Division is created with Professor Roger J. Traynor of the University of California at Berkeley as its chief.
- Aug. 10 The SBE announces that it is considering the use of tickets, punch cards, and stamps for aid in fractional-cent tax collection.
- Aug. 11 The SBE holds its first meeting with critical merchants to clarify the means of administering the sales tax.
- Aug. 15 Sales Tax Repeal Assoc. incorporates in Sacramento.
- Aug. 19 Governor James "Sunny Jim" Rolph attacks the critics of the sales tax as being politically motivated. Critics of the tax call it "Jimmy's Penny".
- Aug. 24 The SBE announces that it is turning down any and all token coupon systems for good. Permits merchants to issue their own "house money" if they wish.
- Aug. 26 Governor Rolph announces that the sales tax was not his idea in the first place and that if it interferes with business it should be repealed.
- Aug. 31 The SBE resolves that the merchants should use the "one-price" (tax and item cost lumped together) system.
- Sept. 13 Merchants meet a second time with the SBE to protest its management of the sales tax.
- Sept. 14 The SBE announces that tax tokens have been adopted as a means to assist in collecting the sales tax, and, before final plans are made, it solicits reactions from individual merchants. A committee is appointed to draw up plans for the tokens.
- Sept. 20 The design for the aluminum tax token is announced.
- Oct. 5-6 The San Francisco Chronicle and The Los Angeles Times mention that the token idea will probably be dropped.

Background of the Sales Tax Law

The reader must keep in mind that in 1933 the country was in the midst of the Great Depression with millions of citizens out of work and unable or unwilling to purchase as freely as they had in past years. The sales tax affected both the rich and poor,

and, especially to the poor and economically marginal families, the sales tax was an added burden. The merchant whose stores catered to low-income families and who might also have been in an economically marginal position was faced with a dilemma of how not to get in the way of his customer's displeasure with the new law.

Many public services were in serious trouble, and, in California, one of the hardest hit was education. Many school districts were bankrupt, and some had even closed the doors of their schools. The state, which normally assisted schools in emergency situations, was itself operating in the red. Even the salaries of the legislators were delayed because of the lack of funds, and the federal government was threatening some legal action unless the state could find some sources of revenue.

This situation was not an uncommon one for most of the United States, and it caused a rash of tax acts to be promulgated across the country: personal income taxes, gasoline taxes, beer taxes, feed taxes, etc. The sales tax was designed to raise funds to meet these added costs.

California's new tax law required that 2½% of the gross receipts of merchants be collected in tax. This covered sales of "tangible property" and meals served in restaurants. The merchant was required to remit quarterly to the state the taxes collected. Other than the bracket system described, the SBE expected the merchant to collect the tax more or less as he saw fit, just so that the state received its revenue. Merchants were not allowed to advertise that they included the sales tax in the total sale price, although the Board later recommended this method as the best means. This later approach caused no end of problems.

Reasons for the Need of Tokens

One of the primary reasons for having a tax token was to handle the tax on items of less than 40 cents, although the bracket allowed for no tax at all to be paid on purchases below fifteen cents. If a whole penny was charged on a ten cent toothbrush, then the customer was actually paying a ten percent tax instead of the legal rate. If the customer bought four five-cent cigars costing 20 cents, he would still be paying a 5% rate, or twice the legal amount. The bracket was intended to average out the sales tax charges so that the merchant paid the state somewhat near the 2½% gross receipts charge. In view of the fact that both purchasing power and inclination to buy were low among the public, this became a very serious question indeed. As one dairyman put it in an interview with a Los Angeles Times reporter: "The customers to whom I deliver milk will object when they get my monthly bill and find that I have added a tax because they can go to a retail store and buy a bottle of milk for eight or ten cents and not have to pay the tax."

As a result of the bind in which the merchants found themselves, they took the position that the tax had to be seen as something separate from what they were selling. The customer "must be aware of the cost of government", they said. The public's wrath about the new tax needed to be directed toward the government, not the merchants. As stated, the merchants were encouraged to lump the price and tax together by the SBE, although the law specifically forbade them from advertising it as such.

Merchants also became afraid of the unfair competition that could possibly evolve from the "one-price" system. One, the merchant might infer that he is absorbing the tax (paying it himself) when he wasn't; two, he might work the collection of the tax somehow to the disadvantage of his colleague; three, he might collect his tax under the "one-price" system and use his bookkeeping to evade tax payment to the state; and four, he might, as above, retain any overcharge based on the amount levied through the bracket system.

The token system became a potentially concrete symbol to some merchants that the sales tax was not his responsibility, and that with them, the collection of the tax could be more easily accountable to the state and public. The tokens would prevent any sizeable overcharge on the customer (although there still would have been some) and relieved the pressure on the five-and-dime stores and cafeterias. Finally, the tokens would have provided a limited form of fractional currency, something which had not existed in United States coinage for seventy-five years.

Why the Proposals Failed

The Board of Equalization, from the start, was obviously reluctant to issue any kind of token or stamp and had to be dragged into considering them by the pressure of the merchants. The Board probably foresaw that any token system would be cumbersome indeed, and this fear was borne out later in the experiences of the twelve states that eventually did issue some form of token. The SBE on several occasions expressed concern that the federal government might question the legality of anything resembling a coin or serving in the place of money. This view was likewise upheld when two years later the Treasury Department instituted legal action against the states of Washington and Illinois on the basis that their tax tokens violated the federal coinage law under the Constitution.

Other factors against the tokens probably had their roots in the local economics of the state. Most of the pressure for some form of token and encouragement for the sales tax itself came from businessmen in the San Francisco Bay Area. In 1933, San Francisco was still the economic hub of the state and could probably more easily tolerate increased pressure on business in the form of direct taxes, tokens, complicated bookkeeping, etc.



Photo by Bill Fivaz

GRADING TIPS

by Bill Fivaz, NLG

STANDING LIBERTY 25-CENTS:

1. The key area at which to look to determine wear is the knee on Ms. Liberty.
2. As on the Buffalo nickel, if it shows the "mesa effect", it is not mint state. (Refer to diagrams on Buffalo 5c, JOURNAL #7.)
3. Again, look for a dullness or difference in color in that area, as well as the all important loss of luster. Other points that should be checked are the shield, Liberty's breast, and the breast of the eagle on the reverse.
4. In order to be classified as a "full head", the coin must exhibit the following three characteristics:
 - a. The 3 leaves must be visible on the head.
 - b. The "ear hole" must be visible.
 - c. There must be a complete, unbroken hairline from the forehead down to the jaw. (This is the most critical of the three.)

A LOVE TOKEN REVEALED

by David W. Lange, NLG

It is a peculiar feature of collectors that they are often taken with objects of indecipherable nature and will just as frequently exhaust their collecting budgets to obtain these desiderata. An example of this phenomenon is here illustrated. The author acquired this piece a short time ago, and its cryptic message has now been revealed.

Lot number 377 of the auction held in Manila in conjunction with the Second Philippine International Coin and Banknote Exposition was described in the catalogue as follows:

UNITED STATES, 1862-S Seated Liberty Half Dollar in VF, with Chinese characters punched on obverse. Very interesting and scarce.

Being a collector of any and all half dollars struck at the San Francisco Mint, I bid liberally on this lot and on one other that bore a single character, or "chopmark". Securing both pieces, I set about determining the message that was inscribed over the entire obverse of the one coin.



微物送君情意重
莫貪花酒別顏容
見物念奴千里送
勝如枕上兩相逢

Chopmarks are most frequently seen on silver crown pieces, those of Spanish America, and later Mexico, being predominant. They are also quite common on other trade dollars such as those of the United States issued 1873-1878. They are less often seen on the smaller silver pieces, but I've come to own a number of USA half dollars with such characters. These are all pieces from

the San Francisco Mint and are dated 1859-1865. The two coins purchased in the Manila auction reinforce these criteria and present further proof that United States silver coins circulated extensively in the Far East.

Unlike the pieces seen previously, the example illustrated presents not just one or more random marks of varying origin but rather a sequence of characters obviously placed by the same individual. I was able to have the inscription transliterated, and it was determined that the characters represented a poem. The message is a pledge of love and an admonition to remain faithful made by a woman to her departing husband or lover. It may be interpreted in the following manner:

This worthless coin I give to you with all my love.
Do not pursue drink or women after we have been parted.
When far away, may seeing this coin remind you of me
Until we again lie together.

The poem is believed to be a traditional or published work rather than an original composition. Its exact origin is unknown to the author.

While conventional chopmarks indicating a guaranty of value are generally punched in a single motion, the message on this coin is engraved and required several strokes for each character. The work was possibly done by a jeweler on commission from the token's presenter.

The full story behind this piece will never be known. Who were the lovers that parted? Did the man go to America, perhaps to build railroads? Were they reunited? One can only speculate.

The author wishes to acknowledge Albert Wong and Francis Chan for the transcription and transliteration used herein.

AUSTRALIAN PROCLAMATION COINS

by William de Vroom

Compared with that of other countries, the numismatic history of Australia is only a short one. Yet, somehow, that short period is literally crammed with interesting items, among which is undoubtedly the Proclamation in the year 1800.

At that time, the country was known as the Colony of New South Wales and was ruled by the Crown-appointed Governor who was assisted by the military in the maintenance of law and order. The population was a mixed bag of humanity, as it consisted of convicts of both sexes, soldiers, and a nucleus of free settlers together with with people who had served their penal time and who were more than reluctant to return to the mother country which had rejected them.

With the population thus steadily increasing, the need for coin was severely felt. Coins were only sporadically dispensed from England, and a number of coin carrying ships never arrived at the colony due to the onslaught of the elements. A trip to this faraway continent was still a hazardous one at the best of times.



English Cartwheel Penny 1797 (enlarged)

The monetary needs of the colony being thus ignored by the powers in England resulted in the establishment of a currency system, if it can be called such, as wild and woolly as the colony and her population itself. Rum, flour, tobacco, and tea formed the main currency at that time, together with such English and foreign coins as found their way to this remote part of the world. The circulation of coins of so many different countries made it necessary to establish an official rate of exchange. Toward this end, Governor Philip issued the following proclamation:

PROCLAMATION.

November 19th. 1800

Whereas Representations of the want of small money experienced here, has induced his Majesty to take into His Gracious Consideration the immediate relief from this great Inconvenience to all classes of His subjects in this Colony, a quantity of copper coin has been received in His Majestys Armed Vessel PORPISE and will be circulated, by being paid for grain and animal food supplied His Majestys Stores.

These are therefore to give notice, that a copper coin, weighing One English Ounce, and stamped with the profile of His Majesty on the one side, and of Britannia on the other, will be issued as above at the rate of two pence for each copper, and the same shall be paid and pass current in the Colony, and is to circulate at the Aforesaid Rate of Two Pence.

And that no one may plead ignorance of the Rate or legality of this or any other of the coins circulating in this colony, of which it does not approve that any regular Proclamation has ever collectively been issued.

I have judged it most expedient herewith to publish the following Table of all the specie legally circulating in this Colony, with the Rates affixed to each at which they shall be considered and be a legal tender in all payments or transactions in this Colony.

TABLE OF SPECIE.

	L	s	d
A Guinea	1	2	..
A Johanna	4
An half do.	2
A Ducat	..	9	6
A Gold Mohur	1	17	6
A Pagoda	..	8	..
A Spanish Dollar	..	5	..
A Rupee	..	2	6
A Dutch Guilder	..	2	..
An English Shilling	..	1	1
A Copper Coin of One Ounce	2

God Save The King

When a sufficient quantity of Copper coin is received in the Colony, of which notice will be given, no private notes or cards will be allowed to circulate, this supply of Copper having been sent to relieve the Inconvenience of Persons requiring to make small payments.

No persons are to collect the same for the purpose of making large payments, nor shall it be deemed a legal tender to offer the same in payment for any sum exceeding Five Pounds, and it is hereby declared that the exportation or importation of any sum in Copper exceeding L5 shall be punished by a Fine of treble the value and forfeiture of the sum exported or imported.

The copper coin of one ounce mentioned in the above proclamation was the "cartwheel" penny of 1797, the only year of mintage of this coin.

Although no more than 11 coins were listed, the actual number of coins so proclaimed was far greater. Fractions and multiples of the proclaimed coins were automatically included, and we see that, for instance, three guilder pieces and even ducatoons were still widely regarded as proclamation coins. A collection of the latter would certainly have to include the whole range of fractions and multiples of the coins so proclaimed.

In contrast, the main opposition to the tax and tokens came from Southern California where most retail business was probably in a fledgling state. It was the opposition of the Los Angeles area merchants which finally gave an excuse to an already reluctant Board of Equalization to drop any and all proposals. The Los Angeles merchants complained that anything that looked like what had been proposed would "complicate their cash registers and bookkeeping", an experience feared by the SBE and affirmed in later years by other states.

House Money

For the late-arriving numismatist, there is some heritage as the result of the efforts in California. In The San Francisco Examiner of August 9, 1933, it was noted that "the Director of the San Francisco Sales Tax Office, Mr. Barnett Sheehan, has received from the State Board of Equalization 'tacit sanction' for a plan suggested by a group of Mission District merchants. They have proposed issuance of tax cards, to be sold for ten cents each. As purchases are made, the card would be punched. Each card would represent \$4.00 in sales." On the 24th, the SBE made a public statement endorsing any merchant's use of his own "house money".

Over the years, the only businesses known to have used their own pieces were from the San Francisco Bay Area: Leighton Dairy Lunches, White Log Taverns, and Warboy's Drug Company of California. It is possible that there were others, although they have not yet been listed in the literature. In view of the attitudes of Southern California merchants, it is unlikely that any items were issued in that area, but the question should remain open. Records on tokens were never kept, as they were unpopular. In all cases of known issuers, the firms are long since out of business, and nearly all information presently available is from second hand sources. As for length of issue, the pieces were probably used from the start, that is, in August 1933, and local hands estimate that they were not in use for more than one year, if that long.

Leighton Dairy Lunches

Probably the most cumbersome of "house money" systems came from this chain lunch counter firm which had branches in Oakland and San Francisco. Their cardboard scrip measured 38x40mm and came in pairs. There were seven denominations which read as "tax on 5¢ (1/8¢), on 10¢ (1/4¢), on 15¢ (3/8¢), 20¢, 25¢, 30¢, and 35¢". The customer purchased these from the store or was given them in change for a full penny paid and used them in turn, later on. There were two varieties of the pairs, one rouletted vertically down the center of the pair, the other imperforate. Emil DiBella attributes the imperforate varieties to use in Oakland, the others to San Francisco branches.

LEIGHTON LEIGHTON

Dairy Lunches Dairy Lunches

914 Market St. - 1080 Market St.
18 Turk St. - 38 Third St.
15 Market St.
SAN FRANCISCO

914 Market St. - 1080 Market St.
18 Turk St. - 38 Third St.
15 Market St.
SAN FRANCISCO

1412 Broadway - 165 12th St.
OAKLAND

1412 Broadway - 165 12th St.
OAKLAND

Good for California
Retail Sales Tax

on any purchase of

5c

at any

Leighton Dairy Lunch

Good for California
Retail Sales Tax

on any purchase of

5c

at any

Leighton Dairy Lunch

Local people indicate that these were used as scrip (fractional cent paper money), but it is possible that they could have been used as a variation of the coupon method as considered by the state. They might, too, have been used as receipts, becoming cancelled on their separation, the customer retaining one as his receipt, the clerk the other, as was adopted by the State of Ohio one and one-half years later. For the time being, though, the word of the men and women who used them will have to stand.

A mystery exists in connection with these coupons in that some enterprising and honest numismatist apparently went to the trouble of having the whole Leighton series reprinted in both imperforate and rouletted varieties. Most of these are rubber-stamped "This Token a Reprint" and were evidently made for future generations of collectors, since the Leighton pieces are believed to have been among the most short-lived. It is not known who the mystery printer was, and, in any case, both the originals and the reprints are rare.

White Log Taverns

Another Oakland and San Francisco lunch counter firm issued two systems. One was a punch card method, the cards measuring 49x88mm, printed in green on the obverse and black on the reverse. Its was probably used as early as August. The card showed a series of punch spaces (called coupons) which, when punched, each accounted for the tax on five cents. Therefore, if a customer bought a piece of pie and coffee for 15¢, three spaces were punched and the customer actually paid only 3/8¢ instead of a whole cent called for by the bracket system. The reverse of the card explains this clearly.



TO OUR CUSTOMERS:

We do not want to raise our prices or reduce the quality of our products in order to include the Sales Tax. We realize that those customers paying 1c tax on 15c purchases would actually be paying the tax for the customer whose purchase was less than 15c. We have therefore adopted, under the approval of the California State Board of Equalization, this fair method of collecting a uniform and correct retail sales tax based on actual purchases, by giving our customers this redeemable coupon for the excess fraction of the penny collected.

Unpunched coupons good in any WHITE LOG TAVERN



Another system used by this firm was to sell a strip of eight coupons, similar in design to the punch spaces of the card, the coupons being torn off with each nickel purchase instead of being punched. These were also described as scrip, but they could also have been a variant of the coupon method. The best known of these are printed in black ink on medium green, light card stock and come in horizontal strips of eight, rouletted for separation. The reverses are blank, and each separated token measures about 22mm square. Another variant of this latter type is printed in brown ink on slightly paler green, light card stock.

From the examples of these which I have examined, it is hard to determine in what form they originally came, the strips described as above, or in "blocks" as is reported by DiBella. Mr. DiBella reports several other color types, but they are not included here as they have not been examined. The punch card is scarce, while the script type in black ink is common, unless it is in a full strip of eight, in which case the strip is scarce. The brown ink variety is apparently rare.

Warboy's Drug Company of California

This company had known branches in San Jose and Stockton and used coupons in joined strips similar to the White Log Taverns. The coupons were joined vertically, the white ones being used in San Jose, the orange in Stockton, according to DiBella. The Stockton series have a number of paper varieties, and a salmon pink color variety. Variations occur in the typeface.

The scrip is also found in uncut cards of twenty tokens. It is likely that the cards of twenty were sold this way and then later cut by hand. The strips of ten came approximately 20mm wide. Denominations were counted as " $\frac{1}{4}$ MILL" and "1 MILL", one-fortieth and one-tenth of one cent. It must have taken the customer some figuring as to how many of which tokens to give the clerk, but it did allow the customer an opportunity to make the most equitable fractional tax payment, as one quarter mill was the exact tax on one cent!

Another of the Warboy's has been found on a plain white price sticker with the word "WARBOY'S" printed in red and "ONE MILL" typewritten in black. Only one is known. This latter was likely in temporary use until the regular printed stock became available. Another possibility is that it was pasted on the item to be sold to let the customer know how much tax would be due, but the former is more likely. The Warboy's pieces, except for some typeface varieties, are moderately scarce.

Conclusion

The California tax token debate has left us a small but significant numismatic legacy, a reminder of an "almost". As one studies the histories of other states in this field, one can see the same issues repeated in almost all of the legislatures and tax bodies. California's experience was only the beginning of a twenty-five year experiment.

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CALIFORNIA STATE NUMISMATIC ASSOCIATION

80TH Semi-Annual

CONVENTION & COIN SHOW

CATHEDRAL HILL HOTEL

*Van Ness at Geary
San Francisco, California*

Friday, May 1, 1987

10:00 a.m. to 7:00 p.m.

Saturday, May 2, 1987

10:00 a.m. to 7:00 p.m.

Sunday, May 3, 1987

10:00 a.m. to 4:00 p.m.

THEME: NUMISMATICS--BRIDGE TO THE PAST

Host Club: Pacific Coast Numismatic Society

****Appraisal Table (SATURDAY 11:00 a.m. to 5:00 p.m. ONLY)****

****Competitive & Invitational Exhibits****

****Historic Poster Available****

****60+ Dealer Bourse****

****Auction****

****Forums****

Admission \$1.00 at the door

Public Welcome

Juniors (under 18) admitted free

Hotel Parking Available

For Further Information Contact:

Exhibit

Al & Virginia Hall
P. O. Box 499
Colton, CA 92324

General Chairman

Dave Cieniewicz
P. O. Box 2698
Redwood City, CA 94064

Bourse

Bill Grant
P. O. Box 295
Patton, CA 92369



Northern California Numismatic Association, Inc.

26th ANNUAL NCNA COIN SHOW & EXPOSITION
Sponsored by the
Northern California Numismatic Association

September 30, October 1, 2, & 3, 1987

Cathedral Hill (Jack Tar) Hotel
Van Ness at Geary in San Francisco

ADMISSION FREE

125 Table Bourse, Exhibits, Drawing,
Youth Program, Auction, Educational Activities

Info: Stan Turrini, Box 4104, Vallejo, CA 94590
(707) 643-4286

Bourse: Ron Miller, Fremont Coin Gallery
3769 Peralta Blvd., Fremont, CA 94536
(707) 792-1511

FIFTEENTH ANNUAL Vallejo Coin Show

SUNDAY, APRIL 26, 1987

9:00 AM TO 5:00 PM

DAN FOLEY CULTURAL CENTER — FOLEY PARK, TUOLUMNE STREET
VALLEJO, CALIFORNIA

SPONSORED BY VALLEJO NUMISMATIC SOCIETY

FREE ADMISSION

FREE WOODEN MONEY — REFRESHMENTS — INFORMATION TABLE
COIN DEALERS — HALF HOUR DRAWINGS — FORUMS — EXHIBITS
ALL GOLD COIN DRAWING — YOUTH PROGRAM

INFORMATION: VALLEJO NUMISMATIC SOCIETY
PO BOX 4281, VALLEJO, CA 94590

(707)-642-9396

(707) 643-4286

